JCA JOURNAL OF CONTEMPORARY ACCOUNTING

Journal of Contemporary Accounting, Volume 2, Issue 2, 2020, 81-96

Journal of Contemporary Accounting

Volume 2 | Issue 2

The effect of e-local Tax Return usage towards local tax compliance

Hari Tri Wibowo
Politeknik Harapan Bersama, Tegal, Indonesia
haritriwibowo5@gmail.com

Hari Tri Wibowo. (2020). The effect of e-local Tax Return usage towards local tax compliance. *Journal of Contemporary Accounting*, 2(2), 81-96. doi:10.20885/jca.vol2.iss2.art3

JCA JOURNAL OF CONTEMPORARY ACCOUNTING

Journal of Contemporary Accounting, Volume 2, Issue 2, 2020, 81-96

The effect of e-local tax return usage towards local tax compliance

Hari Tri Wibowo

Politeknik Harapan Bersama, Tegal, Indonesia

JEL Classification:
M41, M48

Keywords:
e-local tax return usage, user satisfaction, local tax compliance, PLS.

***Corresponding Author:**
haritriwibowo5@gmail.com

DOI:
10.20885/jca.vol2.iss2.art3

Abstract

The objectives of this study were to explore the factors that affected the usage of e-local tax return, user satisfaction and local tax compliance, such as subjective norms, output quality, self-efficacy, anxiety, perceived usefulness, perceived ease of use, and intention to use e-local tax return. The data collecting method was through a survey by spreading questionnaires to taxpayers who already use e-local tax return. The total of the respondent was 62 people and the data taken was managed by using SmartPLS3 software. The research results showed that subjective norm and output quality did not affect the perceived usefulness. However, self-efficacy and anxiety took effect on the perceived ease of use. Perceived ease of use took effect on perceived usefulness, intention to use e-local tax return, and user satisfaction. Perceived usefulness took an effect on user satisfaction, but it did not affect the intention to use e-local tax return. intention to use took an effect towards e-local tax return usage. Then e-local tax return usage took an effect on local tax compliance, but it did not affect user satisfaction. User satisfaction did not affect local tax compliance. These research results can be tools to plan a strategy for the Board of Finance and Asset Management of Yogyakarta City related to the implementation of e-local tax return in the future.

Introduction

In Indonesia, tax in the last few years has more significant contribution towards State Budget and more considered as the main source of national financing to succeed the development program or for the society's prosperity. Based on audit reports on central government financial statements in 2019, around 63% of state expenditure and development financing were supported by the tax sector (BPK, 2019). Generally, in Indonesia tax is divided into two, which are (1) central tax which is managed by the Directorate General of Taxes, and (2) regional tax which is managed by the regional government, either in the province or suburban/city. The existence of fiscal decentralization caused the regional government to increase their region's potential incomes, along with managing the regional finance better. Regional tax is one of the potential aspects to increase locally generated revenue. Based on the government of Yogyakarta city (2018), Yogyakarta City is one of the cities which has the highest tax income contribution around 60% from its locally generated revenue. The higher the level of awareness owned by the taxpayers running business, the higher their level of compliance (Meidawati & Azmi, 2019).

In the globalization era right now, information technology (IT) develops rapidly. IT offers convenience, effectivity and efficiency to private and public organization sectors. Yogyakarta City is one of the cities which support the smart city concept in its scope of governance. It is proven by the publication of Yogyakarta Mayor Regulation Number 15 of 2015 *(Peraturan Walikota Yogyakarta Nomor 15 Tahun 2015)* regarding e-Government. This smart city concept becomes another motivation for Yogyakarta City Government to utilize IT as a tool to

facilitate society service. Board of Finance and Asset Management (BFAM) of Yogyakarta City is a regional working unit that has the main duty to manage the regional income as the main financing to support regional development. BFAM of Yogyakarta City responded to the globalization flow of IT development. BFAM of Yogyakarta City designed public service innovation in manifesting e-Government which has the aim to achieve better and clean governance by publication the e-Local Tax Return (Tribun Jogja, 2017).

According to Yogyakarta Mayor Regulation Number 84 of 2017 (*Peraturan Walikota Yogyakarta Nomor 84 Tahun 2017)*, a system of e-Local Tax Return is a letter used by taxpayers as a tool to report tax calculation and/or payment, either tax object and/or not tax object, for types of regional taxes such as hotel tax, restaurant tax, parking tax, entertainment tax and/or property also obligation must follow the regulations which stated in regional taxes by using electronic letter. The regulation explained that the implementation of e-Local Tax Return usage would begin on December 7th, 2017 for hotel, restaurant, entertainment, and parking taxpayers, and would be implemented at the latest on December 31st, 2018. The head of BFAM of Yogyakarta City, Kadri Renggono stated that e-Local Tax Return in Yogyakarta can be accessed with hardware such as computers by using an internet network through the https://sptpd.jogjakota.go.id website. e-Local Tax Return is used as a tool to report the tax independently online and can be done anytime/anywhere (Tribun Jogja, 2017).

The implementation of e-Local Tax Return in Yogyakarta has just begun these few years and based on the data from BFAM of Yogyakarta City by 2018 December, taxpayers who already used e-Local Tax Return only 533 (33%) from a total of 1,618 taxpayers. This motivates researchers to look at the factors that cause the low e-Local Tax Return adoption rate. Information Systems Success Model (ISSM) is often used in research to predict the implementation of IT, as to the ones being done by Pramanita and Rasmini (2020) which related to the implementation of e-Filing and Marselia et al. (2018) which related to the implementation of e-Learning Management System. Furthermore, Technology Acceptance Model (TAM) is often used to predict IT usage, as to the ones being done by Marakarkandy et al. (2017) used TAM 1, Khoa et al. (2020) used TAM 2, then Primasari et al. (2017) used TAM 3.

Different from previous studies, this study has the objective to explore factors that affected user satisfaction and local tax compliance for the usage of e-Local Tax Return, such as subjective norm, output quality, self-efficacy, anxiety, perceived usefulness, and perceived ease of use by integrating ISSM and TAM 3. This research model is limited just as before. While for the research object, this research uses hotel and restaurant taxpayers in the Yogyakarta area. Based on Yogyakarta Mayor Regulation Number 84 of 2017 *(Peraturan Walikota Yogyakarta Nomor 84 Tahun 2017)*, these taxpayers are four types of taxpayers who are obliged to use e-Local Tax Return System in December 31st, 2018. Besides, based on the data from BFAM of Yogyakarta City by 2018 December has the highest total of taxpayers who already used e-Local Tax Return; hotel taxpayers are 248, restaurant taxpayers are 219, while for the entertainment taxpayers are 46, and the parking taxpayers are 20.

This study is compiled systematically with the structure of: (1) presented the introduction, followed by literature review, hypothesis development, and research model; (2) research method presented sample, data collecting method, measure, and definition of variable operational, and analysis method based on software Smart Partial Least Square (PLS); (3) results presented and discussed; (4) conclusion presented contribution, research implication, limitation, and suggestion.

Literature Review

ISSM is a model used to measure the success of the implementation of IT through the construct of such as system quality, information quality, service quality, intention to use, usage, user satisfaction, and net benefits (DeLone & McLean, 2003). This model explained the existences of

system quality, output quality, and service quality which received by the user will lead to the intention to use and user satisfaction for the usage of information technology. Similarly, the existence of user satisfaction can affect net benefits received from information technology and intention to use information technology, also the existence of usage can affect intention to use of information technology (DeLone & McLean, 2003). This study adapted some of the relevant ISSM constructs in explaining the effect of user satisfaction and local tax compliance for the usage of e-Local Tax Return. Construction used is intended to use, usage, user satisfaction, and net benefits which are interpreted as local tax compliance. These constructs are used in the development of this research model.

Technology Acceptance Model (TAM)

TAM can predict acceptance and usage of information technology through the construct, such as external variable, perceived ease of use and usefulness in using information technology, attitude toward using information technology, intention to use towards using information technology, and the actual usage (Davis et al., 1989). In the year 2000, TAM is redeveloped by Venkatesh and Davis became TAM 2 which continued the determining construct of perceived usefulness, which are the subjective norm, image, job relevance, output quality, result demonstrability, and perceived ease of use. Furthermore, Venkatesh and Bala (2008) developed the theory of TAM 2 to become TAM 3 by exploring determining factors towards perceived ease of use which are self-efficacy, perceptions of external control, anxiety, playfulness, perceived enjoyment, and objective usability. This study adopted TAM 3 in explaining the effect of user satisfaction and local tax compliance for the usage of e-Local Tax Return. The construct used is the subjective norm, output quality, self-efficacy, anxiety, perceived usefulness, perceived ease of use, intention to use, and usage. These constructs are used in the development of this research model.

Subjective Norm, and Output Quality

According to the Theory of Planned Behavior (TPB), the subjective norm can be defined as the extent to which "important others" would approve or disapprove of their performing a given behavior (Ajzen, 1991). Approval of important others can increase the assurance of taxpayers to believe that e-Local Tax Return has usefulness. Research being conducted by Aji et al. (2020), Ebnehoseini et al. (2020), Khoa et al. (2020), Putra and Osman (2019), Roy (2017), and Usman et al. (2020) found that subjective norm has a positive influence on perceived usefulness, while research by Marakarkandy et al. (2017) and Primasari et al. (2017) found that subjective norm has not to influence on perceived usefulness.

The output quality is an individual perception that believed that the system can increase the implementation of its work activity because the system can do its task well (Venkatesh & Davis, 2000). If an individual feels the system can do its task well, then they will be confident that the system has usefulness (Roy, 2017). If the taxpayers think that e-Local Tax Return can do its task well, then it can increase their trust that e-Local Tax Return has usefulness. Previous research conducted by Khoa et al. (2020) found that output quality has a positive effect on perceived usefulness, while research by Ebnehoseini et al. (2020) and Primasari et al. (2017) found that output quality has not to effect on perceived usefulness.

H_1: Subjective norm gives a positive effect on perceived usefulness.

H_2: Output quality gives a positive effect on perceived usefulness.

Self-efficacy and Anxiety

An individual with low self-efficacy can harm motivation through the belief that they are incapable of finishing their task before they even try it (Usman et al., 2020). With the self-efficacy towards the system, it can increase the trust that the system is easy to use (Ebnehoseini et al.,

2020; Marakarkandy et al., 2017; Primasari et al., 2017; Roy, 2017; Usman et al., 2020). The higher the assurance of taxpayers towards their ability to use e-Local Tax Return, it can increase the trust of the taxpayers who believe that e-Local Tax Return is easily used. However, research by Bhattarai and Maharjan (2020) stated that self-efficacy did not affect perceived ease of use.

The anxiety towards the system is the mixed interaction between system and individual which can trigger various emotional reactions. Anxiety can occur when the knowledge is freshly received. With higher anxiety level, it can decrease the assurance to the system that it is easily used (Ebnehoseini et al., 2020; Primasari et al., 2017; Roy, 2017). Therefore, if taxpayers get more anxious towards e-Local Tax Return, it can decrease their trust in the system that it is easily used. Research by Mohamed and Karim (2012) found that anxiety did not affect perceived ease of use.
H_3: Self-efficacy gives a positive effect on perceived ease of use.
H_4: Anxiety gives a negative effect on perceived ease of use.

Perceived Ease of Use

Perceived ease of use is defined as how far an individual believed that system or information technology usage can be accessed and processed easily, simply, and easily understood (Choi & Park, 2020). The intention to continue using electronic applications is directly by the perceived usefulness and satisfaction, and then the satisfaction was affected by the confirmation and perceived usefulness, while the confirmation affects the perceived usefulness (Kholid et al., 2018). When there is the assurance of the easy use of the system, it can increase the trust that the system has usefulness (Aji et al., 2020; Bhattarai & Maharjan, 2020; Choi & Park, 2020; Khoa et al., 2020; Primasari et al., 2017; Rana & Dwivedi, 2015; Roy, 2017; Sumardi & Andreani, 2021; Usman et al., 2020). This study supposes that e-Local Tax Return is easily used to increase the assurance that e-Local Tax Return has usefulness, as it can increase efficiency, effectivity, and work productivity because the tax reporting can be conducted anywhere/everywhere. Research by Lee and Lehto (2013) found that perceived ease of use did not affect perceived usefulness.

Other than that, there is assurance that the system is easy to use can increase the intention to use the system (Ebnehoseini et al., 2020; Primasari et al., 2017; Rana & Dwivedi, 2015; Roy, 2017; Sumardi & Andreani, 2021; Usman et al., 2020). Therefore, this study considered with the assurance that e-Local Tax Return is easy to use, then it can increase the intention to use of the system. Although, research results by Aji et al. (2020) and Lee and Lehto (2013) found that perceived ease of use has not to effect on the intention to use. User satisfaction can be increased, if the system is easy to use (Juliana et al., 2020; Rana & Dwivedi, 2015). As a result, with the e-local tax return is easy to use, it can increase user satisfaction. However, research by Kim and Qu (2014) stated that perceived ease of use did not affect user satisfaction.
H_5: Perceived ease of use gives a positive effect on perceived usefulness.
H_6: Perceived ease of use gives a positive effect on the intention to use e-local tax return
H_7: Perceived ease of use gives a positive effect on user satisfaction.

Perceived Usefulness

Perceived usefulness is an individual assurance that believes that system usage can increase its performance productivity or job performance (Khoa et al., 2020). Perceived usefulness can be interpreted as how far an individual believed that using the system can increase productivity and performance (Usman et al., 2020). Previous research conducted by Aji et al. (2020), Ebnehoseini et al. (2020), Marakarkandy et al. (2017), Primasari et al. (2017), Rana and Dwivedi (2015), Roy (2017), Sumardi and Andreani (2021), and Usman et al. (2020) stated that perceived usefulness gave positive effect towards the intention to use. The individual's tendency in using the system can be detected from the assurance that the system has usefulness (Davis et al., 1989). Although,

research by Bhattarai and Maharjan (2020) stated that perceived usefulness did not affect the intention to use. User satisfaction can be increased if the system is useful (Pang et al., 2020; Rana & Dwivedi, 2015). If taxpayers believe that the system has usefulness, such as can increase productivity and performance, then it can increase the intention to use and user satisfaction towards e-local tax return. However, research results by Kim and Qu (2014) found that perceived usefulness did not affect user satisfaction.

H_8: Perceived usefulness gives a positive effect on the intention to use e-local tax return.

H_9: Perceived usefulness gives a positive effect on user satisfaction.

Intention to use e-local tax return

Intention to use is personal interest/tendency towards system usage trends or new information technology in the organization (Usman et al., 2020). Intention to use is a subjective possibility of an individual to do a certain behavior (Marakarkandy et al., 2017). System usage can be increased by individual intention to use the system (Ebnehoseini et al., 2020; Marakarkandy et al., 2017; Primasari et al., 2017; Rana & Dwivedi, 2015; Roy, 2017; Sumardi & Andreani, 2021). The higher the intention to use of e-local tax return, it can increase the e-local tax return usage. On the other hand, research by Bhattarai and Maharjan (2020) found that Intention to use has not to effect on e-local tax return usage.

H_{10}: Intention to use gives a positive effect towards e-local tax return usage.

E-Local Tax Return Usage

Usage is an expectation that an individual tries to use the system or information technology. The usage can be measured by duration, frequency, and a total of system usage (Seddon, 1997). The more an individual uses the information system, it is usually followed by higher knowledge received by them for the information system (Pramanita & Rasmini, 2020). Research being conducted by Rana and Dwivedi (2015) stated that system users can have a positive effect on user satisfaction, while research result by Arifiantika (2015), Marselia et al. (2018), and Pramanita and Rasmini (2020) stated that system usage did not affect towards user satisfaction.

On the other hand, system users can have a positive effect on net benefits (Marselia et al., 2018; Pramanita & Rasmini, 2020). However, research results by Arifiantika (2015) found that system users can have not effect on net benefits. The net benefit mentioned in this study is local tax compliance. Local tax compliance is the taxpayer is obliged, obey and conduct tax obligation according to the tax provision constitution (Muliari & Setiawan, 2011). The more taxpayers use the system, it can increase the more satisfaction and local tax compliance for the usage of e-local tax return.

H_{11}: e-local tax return usage gives a positive effect on user satisfaction

H_{12}: e-local tax return usage gives a positive effect on local tax compliance

User Satisfaction

User satisfaction an important means of measuring the usage opinion of the system (DeLone & McLean, 2003). Previous research conducted by Arifiantika (2015) and Pramanita and Rasmini (2020) stated that user satisfaction towards the system would give a positive effect on net benefits. The net benefit mentioned in this study is local tax compliance. If taxpayers are satisfied with e-local tax return usage because of the system can facilitate the tax reporting, it can increase local tax compliance. Research results by Marselia et al. (2018) stated that user satisfaction towards the system did not affect net benefits.

H_{13}: User satisfaction gives a positive effect on local tax compliance.

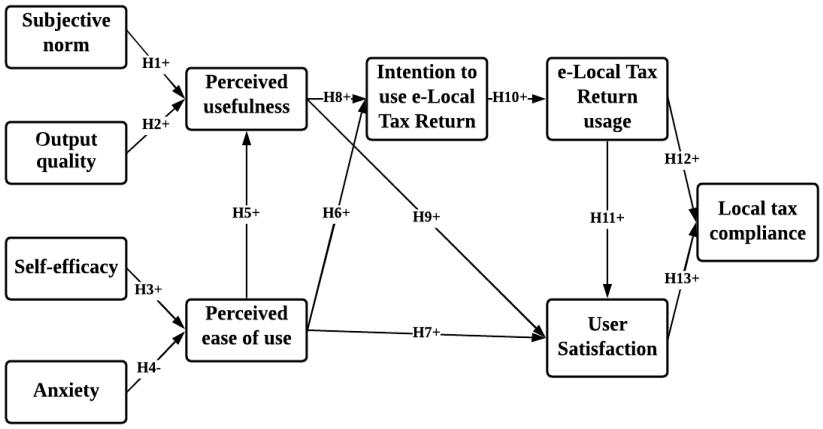

Figure 1. Research model of e-local tax return usage towards user satisfaction and local tax compliance

Research Method

This study was conducted from 5 October 2018 - 2 February 2019. This study used a quantitative approach to test and prove the hypothesis. The sampling was using a purposive sample with a certain aim and criteria. The sample of this study is hotel and restaurant taxpayers in Yogyakarta, who already used e-local tax return than once. The data collecting method was using a survey by spreading questionnaires. The questionnaire was spread directly to the respondents. Questionnaire spread was around 120 questionnaires, with around 70 of them received back, there were 62 questionnaires which can be used. Collected data were analyzed using Structural Equation Model (SEM) with the help of software SmartPLS 3.

Operational Definition and Measurement

Measurement in this study was adapted from previous studies. Researchers only changed a small part to adjust the context of e-local tax return usage. The variable in this research was measured with a 6 scale Likert. The answer which showed agree towards the positive question got a score of 6, while the answer which showed disagree got a score of 1. Operational definition and measurement are shown in Table 1.

Table 1. Operational Definition and Measurement

Variable	Definition	Measurement	Reference
Subjective norm	Subjective norm is a motivation from someone important that an individual has to use e-local tax return.	- Motivation from colleague - Motivation from an important person in the company - Motivation from management - Generally, the company encourage to use e-local tax return	(Roy, 2017)
Output quality	The output quality is the taxpayer's belief that e-local tax return can do its task well.	- High output quality which received - There is no problem with the output quality	(Roy, 2017)
Self-efficacy	Self-efficacy is a taxpayer's belief that he can use e-local tax return.	Able to finish the work by using e-local tax return: - Though has never used it previously - Though only has manual guidelines	(Hasan, 2007)

Variable	Definition	Measurement	Reference
		- Though has never seen anyone else used it previously - Though given a short amount of time	
Anxiety	Anxiety is the level of fear felt by taxpayers towards e-local tax return.	- Uncomfortable with e-local tax return - Worry about e-local tax return - Avoiding to use e-local tax return - Doubtful in using e-local tax return	(Fakun, 2009)
Perceived ease of use	Perceived ease of use is the taxpayer's belief that e-local tax return is easy to use.	- Easy to learn e-local tax return - Easy to use e-local tax return - Feature/view of e-local tax return is clear and easy to be understood - Easy to adapt with e-local tax return - Easy to be skilled in using e-local tax return - Generally, e-local tax return is easy to use	(Khoa et al., 2020; Mpinganjira, 2015)
Perceived usefulness	Perceived usefulness is taxpayer's belief that e-local tax return has usefulness for them.	- e-local tax return can improve performance - e-local tax return can improve effectivity	(Venkatesh & Bala, 2008)
Perceived usefulness	Perceived usefulness is taxpayer's belief that e-local tax return has usefulness for them.	- e-local tax return can improve efficiency - e-local tax return can improve productivity - Generally, e-local tax return has usefulness	(Venkatesh & Bala, 2008)
Intention to use e-Local Tax Return	Intention to use e-local tax return is the taxpayer's tendency to keep using e-local tax return.	- The tendency to choose using e-local tax return - The tendency to use e-local tax return more in the future - A system that is easy to use increase the intention of e-local tax return usage - A system that has usefulness increase the intention of e-local tax return usage	(Venkatesh & Bala, 2008; Marakarkandy et al., 2017)
E-Local Tax Return usage	E-local tax return usage is the real usage or real condition of e-local tax return usage.	- Like to use e-local tax Return - Use e-local tax return this month	(Rana & Dwivedi, 2015)
User satisfaction	User satisfaction refers to the level of playfulness and satisfaction for e-local tax return usage	- Satisfied with e-local tax return's performance - Prefer tax reporting by using e-local tax return than manually done. - e-local tax return meets the expectation and needs. - e-local tax return can increase efficiency	(Calisir & Calisir, 2004; Rana & Dwivedi, 2015)
Local tax compliance	Local tax compliance is a condition for taxpayers to report their obligation on time, filling incorrectly the amount of tax owed, and pay taxes on time without coercion.	- Fill out e-local tax return according to provisions constitution - Fill out e-local tax return on time - Always calculate the tax liability - Always pay the tax liability - Always calculate the taxes owed correctly and on time	(Muliari & Setiawan, 2011; Sulistyowati & Pahlevi, 2018)

Results and Discussion

The model in this research consisted of 10 analyzed variables. The model research testing was using SmartPLS 3. Testing was conducted through two steps: (1) model measurement (outer model), which consisted of validity and reliability tests; (2) structural model (inner model) consisted of R-square test, the goodness of fit, t-statistics, and path coefficients.

Validity Test

Reliability from every item is calculated from the loading item. Four items are deleted because the Loading value is larger than 0.70 (Hair et al., 2011). Items which deleted were in the variable of subjective norm, output quality, self-efficacy, and e-local tax return usage. A validity test can be conducted by using convergent validity. The criteria of the convergent validity test are fulfilled if the rule of thumbs from AVE is larger than 0.50 (Hair et al., 2011). Table 2 showed the results of convergent validity.

Table 2. Results of Convergent Validity Test

Variable	Code	Loading	AVE
Subjective norm	SN1	0.713	0.744
	SN3	0.803	
	SN4	0.955	
	SN5	0.935	
Output quality	OQ1	0.931	0.828
	OQ2	0.888	
Self-efficacy	SE2	0.827	0.685
	SE3	0.852	
	SE4	0.827	
	SE5	0.804	
Anxienty	A1	0.832	0.771
	A2	0.890	
	A3	0.882	
	A4	0.907	
Perceived ease of use	PE1	0.910	0.809
	PE2	0.941	
	PE3	0.889	
	PE4	0.917	
	PE5	0.911	
	PE6	0.823	
Perceived usefulness	PU1	0.827	0.646
	PU2	0.867	
	PU3	0.746	
	PU4	0.786	
	PU5	0.787	
Intention to use e-local tax return	IU1	0.855	0.761
	IU2	0.889	
	IU3	0.917	
	IU4	0.827	
e-local tax return usage	U1	0.930	0.883
	U2	0.949	
User satisfaction	US1	0.860	0.764
	US2	0.919	
	US3	0.892	
	US4	0.822	
Local tax compliance	LTC1	0.841	0.756
	LTC2	0.806	
	LTC3	0.954	
	LTC4	0.841	
	LTC5	0.898	

Table 3. Composite Reliability (CR), Square Root of AVE, and Correlation among Variables

Variable	CR	IU	U	A	SE	LTC	OQ	PE	PU	US	SN	AV
IU	0.927	0.873										
U	0.938	0.701	0.940									
A	0.931	-0.566	-0.452	0.878								
SE	0.897	0.489	0.489	-0.50	0.828							
LTC	0.939	0.666	0.728	-0.27	0.317	0.869						
OQ	0.906	0.433	0.452	-0.38	0.291	0.381	0.910					
PE	0.962	0.765	0.615	-0.62	0.604	0.511	0.356	0.899				
PU	0.901	0.666	0.584	-0.60	0.430	0.490	0.399	0.788	0.804			
US	0.928	0.658	0.495	-0.67	0.481	0.366	0.378	0.756	0.772	0.874		
SN	0.920	0.276	0.287	-0.20	0.280	0.367	0.479	0.386	0.306	0.231	0.863	
R-Square		0.596	0.492			0.529		0.499	0.640	0.654		0.5683
Communality		0.761	0.883			0.756		0.809	0.646	0.764		0.7698

Table 2 showed the AVE value is larger than 0.50. Therefore, all the item instruments in this study fulfilled the criteria of convergent validity test or stated as valid. Other than that, a

validity tests can be conducted by discriminant validity. If the square root of AVE is larger than the correlation among latent variables, then it can be stated that the validity is fulfilled (Hair et al., 2011). The square root of AVE and correlation among variables is shown in Table 3.

Table 3 showed the value of the AVE square root from 10 variables used is larger than the correlation among other variables. As a result, this study fulfilled the criteria of discriminant validity test or can be stated that the instruments in this study are valid.

Reliability Test

Reliability test can be shown from composite reliability value. If the composite reliability value is larger than 0.70, it can be stated that the instruments in this study are reliable (Hair et al., 2011). Table 3 showed all instruments in this study that stated reliability, with the composite reliability value larger than 0.70.

R-Square (R^2)

The R-Square value showed the research model's ability in explaining the dependent variables. Nilai R^2 value is larger than 0.10, which can be stated as accepted (Falk & Miller, 1992). Table 3 showed that the research model can explain the user satisfaction and local tax compliance for the implementation of e-local tax return around 65.4% and 52.9%. All R^2 value is larger than 0.10, so that value is accepted.

The goodness of Fit (GoF)

The criteria value of GoF is 0.10, 0.25 and 0.36 showed small, medium, and large (Cohen, 1988). According to Henseler and Sarstedt (2013), GoF value can be calculated with the formula:

GoF Formulate = $\sqrt{\overline{R\text{-}Square} \; x \; \overline{Communality}}$

Table 3 showed the average R-square value and commonality around 0.5683 and 0.7698. GoF value is calculated:

$GoF = \sqrt{0.5683 \times 0.7698}$

$= \sqrt{0.4375}$

$= 0.661$

The calculation result showed that the GoF value is 0.661 which included a large GoF. As a result, the research model is stated as robust.

T-Statistics and Path Coefficients

Table 4. Path Coefficients and T-Statistics

Hypothesis	Description	Path Coefficients	T-Statistics
H_1	SN -> PU	-0.063	0.562
H_2	OQ -> PU	0.160	1.427
H_3	SE -> PE	0.389	2.880
H_4	A -> PE	-0.425	2.538
H_5	PE -> PU	0.755	9.470
H_6	PE -> UI	0.633	3.418
H_7	PE -> US	0.400	2.266
H_8	PU -> UI	0.167	0.955
H_9	PU -> US	0.473	2.060
H_{10}	UI -> U	0.701	8.856
H_{11}	U -> US	-0.028	0.195
H_{12}	U -> LTC	0.724	5.683
H_{13}	US -> LTC	0.008	0.036

Hypothesis testing used bootstrapping by evaluating the t-statistics number (t-value) compared to the t-table. The significant level used the number of t-statistics > t-table = 2.00665 (significance level = 5 percent). T-statistics test and path coefficients showed in Table 4.

Discussion

This study had the objective to explain factors that affected the user satisfaction and local tax compliance for e-local tax return usage by integrating ISSM and TAM 3 theories. Subjective norm was found statistically significant value was not supported towards the perceived usefulness (H_1). This finding was different from a study which was conducted by Aji et al. (2020), Ebnehoseini et al. (2020), Khoa et al. (2020), Roy (2017), and Usman et al. (2020). This result was received because the field data showed some of the respondents in this study had bruto less than 50 million, which means the taxpayers in this study are included as small scall business, so tax reporting is not done by the employee, but directly by the owner of the business. Individual decision to do something based on approval of important others is called subjective norm. Subjective norms can be measured through direct motivation from the colleague or management (Roy, 2017). The approval from the employee who has no authority and knowledge about tax reporting did not affect the assurance that e-local tax return had usefulness. This research result was supported by Marakarkandy et al. (2017) and Primasari et al. (2017), who found subjective norm was not proven in giving effect towards perceived usefulness.

Output quality found statistically significant value was not supported towards perceived usefulness (H_2). A different result was found by Khoa et al. (2020). Output quality interpreted how far an individual believes that the system can do its task well. Output quality obtained from system measure by output quality received, there is no problem with the quality, and generally, the result was outstanding (Roy, 2017). Taxpayers used the system only for tax reporting purpose, so the tax calculation which needed by taxpayers towards e-local tax return is accurate. However, calculating the tax that must be paid is easy, although manually done. Tax is calculated by multiplying turnover with the rates 10% (owed taxed = tunrover x 10%). Since there was ease in calculating owed tax, it caused the output quality received for tax calculation using e-Local Tax Return did not affect the belief that system had usefulness, because even without e-local tax return, taxpayer can still calculate the tax manually. The result of this study was supported by study from Ebnehoseini et al. (2020) and Primasari et al. (2017), who found that output quality did not prove to affect perceived usefulness.

Self-efficacy had a positive effect significantly towards perceived ease of use (H_3). The belief of self-efficacy to do the task when facing with system usage is called self-efficacy. Self-efficacy is measured from the amount of power felt by the individual in using a certain system or information technology (Usman et al., 2020). There is a high taxpayer's belief in using e-local tax return which can increase the trust that e-local tax return is easy or effortless to use it. The role of self-efficacy in influencing perceived ease of use has been done previously by Ebnehoseini et al. (2020), Marakarkandy et al. (2017); Primasari et al. (2017), Roy (2017), and Usman et al. (2020), the result found that there was a positive effect of self-efficacy towards perceived ease of use. However, This finding was different from a study which was conducted by Bhattarai and Maharjan (2020).

Anxiety gave a negative and significant effect on perceived ease of use (H_4). Hypothesis test result explained that anxiety can give a negative effect on perceived ease of use when facing e-local tax return usage. Anxiety is measured by uncomfortable feelings, worry, doubt, and avoidance towards the system (Fakun, 2009). Therefore, if the taxpayer has uncomfortable feelings, worries, doubts, and avoiding towards the system, it can decrease the belief that e-local tax return is easy or effortless in using it. A high anxiety level in the system or information technology can affect a bigger reluctance to get involved in the chance to learn about the system or new information technology. The role of anxiety in affecting perceived ease of use has been

done previously by Ebnehoseini et al. (2020), Primasari et al. (2017), and Roy (2017), the result found that there was a negative effect of anxiety towards perceived ease of use, while this finding was different from a study which was conducted Mohamed and Karim (2012) that did not affect of anxiety towards perceived ease of use.

Perceived ease of use gave a positive and significant effect on perceived usefulness (H_5). Perceived ease of use is defined as how far an individual believed that system or information technology usage can be accessed and processed easily, simply, and easily understood. There is a belief from a taxpayer that e-local tax return is easy to use, then it increases the belief that the system has usefulness, such as increasing work efficiency and effectivity. The result of this study was supported by a study from Aji et al. (2020), Bhattarai and Maharjan (2020), Choi and Park (2020), Khoa et al. (2020), Primasari et al. (2017), Rana and Dwivedi (2015) Roy (2017), and Sumardi and Andreani (2021). However, the result of this study was unsupported by Lee and Lehto (2013).

Perceived ease of use gave a positive and significant effect towards intention to use e-local tax return (H_6). The result showed that the more taxpayer believes that the system is easy or effortless in its usage, it can motivate taxpayers interest to use e-local tax return. The role of perceived ease of use in influencing intention to use has been done previously by Ebnehoseini et al. (2020) Primasari et al. (2017), Rana and Dwivedi (2015), Roy (2017), Sumardi and Andreani (2021) Usman et al. (2020) found proof that perceived ease of use positive affected intention to use. This finding was different from a study which was conducted by Aji et al. (2020) and Lee and Lehto (2013). Similarly, perceived ease of use gave a positive and significant effect on user satisfaction (H_7). The result showed if the taxpayer's belief that the system is easy or effortless in operating in, it can increase the satisfaction from the taxpayer towards e-local tax return usage. Perceived ease of use was found proof that positively affected satisfaction (Juliana et al., 2020; Rana & Dwivedi, 2015). Although, research by Kim and Qu (2014) was not found proof.

Perceived usefulness was found statistically its significant value was not supported towards intention to use e-local tax return (H_8). This result explained even though taxpayer believed that e-local tax return has usefulness, it did not directly make taxpayer want to use e-local tax return. The result was different from the findings by Aji et al. (2020), Ebnehoseini et al. (2020), Marakarkandy et al. (2017), Primasari et al. (2017), Rana and Dwivedi (2015), Roy (2017), Sumardi and Andreani (2021), and Usman et al. (2020). Perceived usefulness is an individual's believes that using the system or information technology, can increase performance. Taxpayers believe the usefulness given for using e-local tax return is not important, because it can be used only for tax reporting. While taxpayers must queue in line to pay the tax in Bank because of online payment (using e-tax) most taxpayers cannot do that yet. Furthermore, for tax reporting for water and land were still being done manually (go straight to the office), so taxpayer still queues in line to do tax reporting for water and land. The study result was supported by Bhattarai and Maharjan (2020) who found proof that there was no effect of perceived usefulness towards intention to use.

Perceived usefulness gave a positive and significant effect on user satisfaction (H_9). This result means, with taxpayers believe that e-local tax return had usefulness, it can increase the taxpayer's satisfaction for e-local tax return usage. Perceived usefulness referred to user-perceived real performance from information system after using it. Perceived usefulness towards user satisfaction had been analyzed previously by Pang et al. (2020) and Rana and Dwivedi (2015), who found proof that the positive effect of perceived usefulness towards user satisfaction, while research result by Kim and Qu (2014) found that did not affect. Next, Intention to use gave positive and significant effect statistically towards e-local tax return usage (H_{10}). Personal interest towards system usage trends or new information technology in the organization is called intention to use. If the individual has a tendency or interest then it will motivate him to do a certain behavior. e-local tax return system which offered convenience and usefulness, make

taxpayer tends to use e-Local Tax Return. The tendency of the taxpayer to use e-local tax return can increase the usage of e-local tax return. (Ebnehoseini et al., 2020; Marakarkandy et al., 2017; Primasari et al., 2017; Rana & Dwivedi, 2015; Roy, 2017; Sumardi & Andreani, 2021), found proof that there was a positive effect of intention to use towards system usage.

E-local tax return usage did not significantly affect user satisfaction (H_{11}). This result is different from Rana and Dwivedi (2015). This result is caused by the e-local tax return usage variable indicator in this research was measured with frequency or the total of taxpayers who use e-local tax return. The more often taxpayer uses the system was not the benchmark of user satisfaction towards e-local tax return. The level of satisfaction comes from the experience which is done previously (Hwang & Kim, 2018). Even though the taxpayer has just or has never used the system, if they feel the positive experience when using the system, it can increase the satisfaction feeling towards e-local tax return. Furthermore, satisfaction is not only obtained from self-experience, but it can be obtained from other people's positive experience who has used e-local tax return or through socialization which being conducted by the related institutions. This result is supported by the study from Arifiantika (2015) and Pramanita and Rasmini (2020), who found usage did not affect user satisfaction. Meanwhile, e-local tax return usage had a positive and significant effect on local tax compliance (H_{12}). This result explained the more often taxpayer used e-local tax return, it can increase local tax compliance. Usage towards local tax compliance had been analyzed previously by Pramanita and Rasmini (2020), who found proof that there was a positive effect from usage towards local tax compliance. This result is different from Arifiantika (2015).

Finally, User satisfaction did not affect significantly local tax compliance (H_{13}). This result was different from the findings by Arifiantika (2015) and Pramanita and Rasmini (2020). Local tax compliance is the taxpayer is obliged, obey and conduct tax obligation according to the tax provision constitution. The level of satisfaction for e-local tax return usage is not a reason for the taxpayer to obey. It did not matter how big the satisfaction level towards e-local tax return, if the taxpayer has no intention to obey, he will not obey the tax obligation. Important factor from personal behavior is affected by the intention of the person towards that kind of behavior itself (Wahyuni et al., 2017). Personal behavior generally is motivated by the intention of behavior (Ajzen, 1991). This result was supported by the findings from Marselia et al. (2018) stated that user satisfaction did not affect significantly net benefits.

Conclusion

This study found several interesting findings which had theoretical contribution; (1) this study can be a reference for the next researchers who want to do research that related to system implementation/information technology; (2) This study can contribute in system implementation theory/information technology because the previous studies were limited in integrating ISSM with TAM; (3) This study enriched system implementation model or information technology because this research model is claimed as robust; (4) This study enriched previous research result because the finding in the previous research with the variable which used in this study are not consistent.

Next, the findings had several implications for the organization in this case BFAM of Yogyakarta City. The implication came from the facts of the research result. Subjective norm did not give effect towards perceived usefulness, while self-efficacy gave positive effect towards perceived ease of use and anxiety gave negative effect towards perceived ease of use. Based on that result, BFAM of Yogyakarta City must socialize more about e-local tax return to taxpayers, so it can increase the taxpayers' belief that the usage of e-local tax return has usefulness and ease to operate.

Output quality did not give effect and perceived ease of use gave positive effect towards perceived usefulness, while perceived ease of use gave positive effect towards intention to use e-

local tax return and user satisfaction, intention to use gave positive effect towards e-local tax return usage, and user satisfaction did not give effect, and e-local tax return usage gave positive effect towards local tax compliance, and e-local tax return usage did not give effect towards user satisfaction. Based on this result, BFAM of Yogyakarta City must keep evaluating and renew the e-local tax return system, so taxpayers will be easier in accessing it, so it can increase the intention of use by taxpayers to use e-local tax return which impacted the increased number of e-local tax return usage. The more taxpayers use e-local tax return, it causes taxpayers to obey in reporting their taxes.

Perceived usefulness did not affect towards intention to use e-local tax return, and perceived usefulness gave a positive effect towards user satisfaction. Based on this result, BFAM of Yogyakarta City must create a policy related to the water and soil taxes so it can be regulated as online tax reporting, similar to hotel and restaurant tax (using e-local tax return). Other than that, BFAM of Yogyakarta City is expected to socialize the e-tax payment tool which has been implemented previously. Therefore, taxpayers will feel the usefulness of the e-local tax return usage which gave an impact on their satisfaction with the e-local tax return.

The limitation of this study was: (1) Sample in this study was limited to hotel and restaurant taxpayers who reported their tax using e-local tax return system which more than once usage, with the total of sample 62 taxpayers, so it could not represent the all e-local tax return system users in general. The total of the sample received was because of the implementation of e-local tax return system which has been running for 2 years; (2) The method in this study was using a survey by spreading questionnaire, but it was ineffective to measure the implementation of e-local tax return system; (3) this study has not fully integrated ISSM and TAM 3, because there were some variables which were not used in this study. (4) The construct of this study only focused on ISSM and TAM 3.

Based on the limitation of research can be suggested for the next research: (1) add the variable from TAM 3 and ISSM, such as job relevance, perceptions of external control, and system quality; (2) The nest research is suggested to explore deeper about the theory which used in this study, such as adding unified theory of acceptance and use of technology (UTAUT), so it can reflect the implementation of e-local tax return system in wider range; (3) Outside the implementation of e-local tax return system, this research model can be adopted in various implementation system of organizations, however, strongly suggested to operate back the construct of this study towards the implementation system or different information technology.

References

Aji, H. M., Berakon, I., & Riza, A. F. (2020). The effects of subjective norm and knowledge about riba on intention to use e-money in Indonesia. *Journal of Islamic Marketing*, *1*(1), 1–17. https://doi.org/10.1108/JIMA-10-2019-0203

Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, *50*(2), 179–211.

Arifiantika, J. (2015). Analisis tingkat keberhasilan penerapan sistem informasi manajemen keuangan daerah melalui model Delone and Mcleane. *Jurnal Akuntansi Dan Sistem Teknologi Informasi*, *11*, 94–101.

Bhattarai, S., & Maharjan, S. (2020). Determining the factors affecting on digital learning adoption among the students in Kathmandu Valley: an application of technology acceptance model (TAM). *International Journal of Engineering and Management Research*, *10*(3), 131–141. https://doi.org/10.31033/ijemr.10.3.20

BPK. (2019). *Laporan Hasil Pemeriksaan Atas Laporan Keuangan Pemerintah Pusat Tahun 2019*.

Calisir, F., & Calisir, F. (2004). The relation of interface usability characteristics, perceived usefulness, and perceived ease of use to end-user satisfaction with enterprise resource planning (ERP) systems. *Computers in Human Behavior*, *20*(4), 505–515. https://doi.org/10.1016/j.chb.2003.10.004

Choi, Y. J., & Park, J. W. (2020). Investigating factors influencing the behavioral intention of online duty-free shop users. *Sustainability*, *12*(17), 1–20. https://doi.org/10.3390/su12177108

Cohen, J. (1988). *Statistical Power Analysis for the Behavioral Sciences* (2nd ed.). Lawrence Erlbaum Associates.

Davis, F. D. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS Quarterly*, *13*(3), 319–340.

Davis, F. D., Bagozzi, R. P., & Warshaw, P. R. (1989). User acceptance of computer technology: A comparison of two theoretical models. *Management Science*, *35*(8), 982–1003.

DeLone, W. H., & McLean, E. R. (2003). The DeLone and McLean model of information systems success: A ten-year update. *Journal of Management Information System*, *19*(4), 3–30.

Ebnehoseini, Z., Tara, M., Tabesh, H., Dindar, F. H., & Hasibian, S. (2020). Understanding key factors affecting on hospital electronic health record (EHR) adoption Zahra. *Journal of Family Medicine and Primary Care*, *9*(8), 4348–43. https://doi.org/10.4103/jfmpc.jfmpc

Fakun, D. (2009). How to mitigate the significant negative influence of computer anxiety on ease of use perceptions. *Behaviour and Information Technology*, *28*(3), 223–238. https://doi.org/10.1080/01449290701494563

Falk, R. F., & Miller, N. B. (1992). A Primer for Soft Modeling. In *The University of Akron Press* (1st ed.).

Hair, J. F., Ringle, C. M., & Sarstedt, M. (2011). PLS-SEM: Indeed a silver. *Journal of Marketing Theory and Practice*, *19*(2), 139–152. https://doi.org/10.2753/MTP1069-6679190202

Hasan, B. (2007). Examining the effects of computer self-efficacy and system complexity on technology acceptance. *Information Resources Management Journal*, *20*(3), 76–88. https://doi.org/10.4018/irmj.2007070106

Henseler, J., & Sarstedt, M. (2013). Goodness-of-fit indices for partial least squares path modeling. *Computational Statistics*, *28*, 565–580. https://doi.org/10.1007/s00180-012-0317-1

Hwang, S. Y., & Kim, S. (2018). Does mIM experience affect satisfaction with and loyalty toward O2O services? *Computers in Human Behavior*, *82*, 70–80. https://doi.org/10.1016/j.chb.2017.12.044

Juliana, Djakasaputra, A., Pramono, R., & Hulu, E. (2020). Brand image, perceived quality, ease of use, trust, price, service quality on customer satisfaction and purchase intention of blibli website with digital technology as dummy variable in the use of eviews. *Journal of Critical Revie*, *7*(11), 3987–4000.

Khoa, B. T., Ha, N. M., Nguyen, T. V. H., & Bich, N. H. (2020). Lecturers' adoption to use the online learning management system (LMS): empirical evidence from TAM2 model for Vietnam. *Journal of Science*, *10*(1), 3–17. https://doi.org/10.46223/hcmcoujs.econ.en.10.1.216.2020

Kholid, M. N., Urumsah, & Hamdani, R. (2018). Expectation Confirmation Model in the Transportation Order Applications: Gender Differences. In K. S. Soliman (Ed.),

Proceedings of the 31st International Business Information Management Association Conference (IBIMA) (pp. 4904–4914).

Kim, M., & Qu, H. (2014). Travelers' behavioral intention toward hotel self-service kiosks usage. *International Journal of Contemporary Hospitality Management*, *26*(2), 225–245. https://doi.org/10.1108/IJCHM-09-2012-0165

Lee, D. Y., & Lehto, M. R. (2013). User acceptance of YouTube for procedural learning: An extension of the Technology Acceptance Model. *Computers and Education*, *61*(1), 193–208. https://doi.org/10.1016/j.compedu.2012.10.001

Marakarkandy, B., Yajnik, N., & Dasgupta, C. (2017). Enabling internet banking adoption: An empirical examination with an augmented technology acceptance model (TAM). *Journal of Enterprise Information Management*, *30*(2), 263–294.

Marselia, S., Sulistiowati, & Lemantara, J. (2018). Analisis kesuksesan website e-learning management system (EMS) dengan menggunakan model Delone dan McLean pada cabang primagama bumi citra fajar (BCF). *Jurnal JSIKA*, *7*(1), 1–10.

Meidawati, N., & Azmi, M. N. (2019). Factors influencing the compliance of taxpayers. *Journal of Contemporary Accounting, 1*(1), 26–37. https://doi.org/10.20885/jca.vol1.iss1.art3

Mohamed, N., & Karim, N. S. A. (2012). Open source e-learning anxiety, self-efficacy and acceptance - A partial least square approach. *International Journal of Mathematics and Computers in Simulation*, *6*(4), 361–368.

Mpinganjira, M. (2015). Perceived ease of use: Examining its influence on personal use of the tax e-filing system. *International Journal of Innovation and Technology Management*, *12*(01), 1–13.

Muliari, N. K., & Setiawan, P. E. (2011). Pengaruh persepsi tentang sanksi perpajakan dan kesadaran wajib pajak pada kepatuhan pelaporan wajib pajak orang pribadi di Kantor Pelayanan Pajak Pratama Denpasar Timur. *Jurnal Ilmiah Akuntansi Dan Bisnis*, *6*(1), 1–23.

Pang, S., Bao, P., Hao, W., Kim, J., & Gu, W. (2020). Knowledge sharing platforms: An empirical study of the factors affecting continued use intention. *Sustainability*, *12*(6), 1–18. https://doi.org/10.3390/su12062341

Peraturan Wali Kota Yogyakarta Nomor 15 Tahun 2015 tentang E-Goverment, Pub. L. No. 15 (2015).

Peraturan Walikota Yogyakarta Nomor 84 Tahun 2017 Tentang Petunjuk Pelaksanaan Peraturan Daerah Kota Yogyakarta Nomor 1 Tahun 2011 Tentang Pajak Daerah, Pub. L. No. 84 (2017).

Pemerintah Kota Yogyakarta. (2018). *APBD Kota Yogyakarta Tahun Anggaran 2018*. https://umum.jogjakota.go.id/assets/instansi/def/files/apbd-pemkot-yogyakarta-2018-2018.pdf

Pramanita, I. G. A. A. N. G., & Rasmini, N. K. (2020). Sistem e-filing dan kepatuhan wajib pajak orang pribadi: studi D&M IS success model pada KPP Pratama Denpasar Timur. *E-Jurnal Akuntansi Universitas Udayana*, *30*(11), 2825–2838.

Primasari, D., Rohman, A., & Fuad. (2017). The Implementation of Accrual Based Accounting System by The Theoritical Approach of Technology Acceptance Model: An Empirical Study in Indonesia. *International Journal of Business Accounting and Management*, *2*(3), 16–28.

Putra, A. F., & Osman, A. H. (2019). Tax compliance of MSME's taxpayer: Implementation of theory of planned behavior. *Journal of Contemporary Accounting, 1*(1), 1–10. https://doi.org/10.20885/jca.vol1.iss1.art1

Rana, N. P., & Dwivedi, Y. K. (2015). Using clickers in a large business class : Examining use behavior and satisfaction. *Journal of Marketing Education*, *38*(1), 47–64. https://doi.org/10.1177/0273475315590660

Roy, S. (2017). App adoption and switching behavior: applying the extended tam in smartphone app usage. *Journal of Information Systems and Technology Management*, *14*(2), 239–261. https://doi.org/10.4301/S1807-17752017000200006

Seddon, P. B. (1997). A respecification and extension of the DeLone and McLean model of IS success. *Information Systems Research*, *8*(3), 240–253.

Sulistyowati, S. L., & Pahlevi, R. W. (2018). Pengaruh good governance dan whistleblowing system terhadap kepatuhan wajib pajak dengan risiko sanksi pajak sebagai moderasi (studi empiris pada wajib pajak di Kabupaten Sleman). *Jurnal Bisnis Teori Dan Implementasi*, *9*(1), 46–57.

Sumardi, D. H., & Andreani, F. (2021). Pengaruh perceived usefulness dan perceived ease of use terhadap usage behavior melalui intention to use pada konsumen online shop sayurbox di Surabaya. *Agora*, *9*(1), 1–6.

Tribun Jogja. (2017, December 8). Bayar Pajak di Kota Yogya Kini Tanpa Perlu Melapor ke Loket. *Tribunnews.Com*. https://jogja.tribunnews.com/2017/12/08/bayar-pajak-di-kota-yogya-kini-tanpa-perlu-melapor-ke-loket

Usman, O., Septianti, A., Susita, D., & Marsofiyati. (2020). The effect of computer self-efficacy and subjective norm on the perceived usefulness, perceived ease of use and behavioural intention to use technology. *Journal of Southeast Asian Research*, *2020*(2020), 1–11. https://doi.org/10.5171/2020.753259

Venkatesh, V., & Bala, H. (2008). Technology Acceptance Model 3 and a Research Agenda on Interventions. *Decision Sciences*, *39*(2), 273–315. https://doi.org/10.1111/j.1540-5915.2008.00192.x

Venkatesh, V., & Davis, F. D. (2000). A Theoretical Extension of the Technology Acceptance Model : Four Longitudinal Field Studies. *Management Science Publication*, *46(2)*, 186–204. https://doi.org/http://dx.doi.org/10.1287/mnsc.46.2.186.11926 Full

Wahyuni, M., Sulindawati, N. L. G. E., & Yasa, N. P. (2017). Pengaruh sikap dan niat berperilaku patuh terhadap kepatuhan wajib pajak orang pribadi. *Jurnal Ilmiah Mahasiswa Akuntansi Undiksha*, *8*(2), 1–11.